


## Series HH Bonds

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Offered only through August 2004, Series HH bonds provide semiannual income, and, if issued in an exchange, *continued deferral* (up to 20 additional years) *of reporting interest accrued on older Series E/EE bonds*. This deferred interest must be reported to the Internal Revenue Service whenever the HH bonds:

- Are redeemed
- Reach final maturity
- Are reissued in a transaction that is taxable (for example, they are re-registered to a new owner), whichever occurs first.

The HH bond offering was withdrawn effective September 1, 2004. HH bonds are no longer being issued. This means that no HH bond is permitted with an issue date later than August 2004.

 See Chapter 1, *General Information*, for further information on Series HH bond denominations, maturities, and interest payments.

See Chapter 3, *Reissue Transactions*, for information on Series HH bond reissues.

See Chapter 5, *Paying Paper Bonds*, for information on Series HH bond redemptions.